

Adopted	Rejected
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COMMITTEE REPORT

YES:	19
NO:	4

MR. SPEAKER:

*Your Committee on Ways and Means, to which was referred House Bill 1299, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1 Page 1, between the enacting clause and line 1, begin a new
- 2 paragraph and insert:
- 3 "SECTION 1. IC 6-9-25-1 IS AMENDED TO READ AS
- 4 FOLLOWS [EFFECTIVE DECEMBER 31, 2004 (RETROACTIVE)]:
- 5 Sec. 1. **(a)** This chapter applies to a county having a population of more
- 6 than forty-seven thousand (47,000) but less than fifty thousand
- 7 (50,000).
- 8 **(b) The county described in subsection (a) is unique because:**
- 9 **(1) governmental entities and nonprofit organizations in the**
- 10 **county have successfully undertaken cooperative efforts to**
- 11 **promote tourism and economic development; and**
- 12 **(2) several unique tourist attractions are located in the county,**
- 13 **including:**
- 14 **(A) the Indiana basketball hall of fame;**
- 15 **(B) the Wilbur Wright birthplace memorial; and**

1 **(C) a historic gymnasium.**
 2 **(c) The presence of these unique attractions in the county has:**
 3 **(1) increased the number of visitors to the county;**
 4 **(2) generated increased sales at restaurants and other retail**
 5 **establishments selling food in the county; and**
 6 **(3) placed increased demands on all local governments for**
 7 **services needed to support tourism and economic development**
 8 **in the county.**

9 **(d) The use of food and beverage tax revenues arising in part**
 10 **from the presence of the attractions identified in subsection (b)(2)**
 11 **to support tourism and economic development in the county**
 12 **permits governmental units in the county to diversify the revenue**
 13 **sources for which local government improvements and services are**
 14 **funded.**

15 SECTION 2. IC 6-9-25-9.5 IS AMENDED TO READ AS
 16 FOLLOWS [EFFECTIVE DECEMBER 31, 2004 (RETROACTIVE)]:
 17 Sec. 9.5. (a) This section applies to revenues from the county food and
 18 beverage tax received by the county after June 30, 1994.

19 (b) Money in the fund established under section 8 of this chapter
 20 shall be used by the county for the financing, construction, renovation,
 21 improvement, equipping, operation, or maintenance of the following
 22 capital ~~expenditures~~ **improvements:**

- 23 (1) Sanitary sewers or wastewater treatment facilities that serve
- 24 economic development purposes.
- 25 (2) Drainage or flood control facilities that serve economic
- 26 development purposes.
- 27 (3) Road improvements used on an access road for an industrial
- 28 park that serve economic development purposes.
- 29 (4) A covered horse show arena.
- 30 (5) A historic birthplace memorial.
- 31 (6) A historic gymnasium and community center in a town in the
- 32 county with a population greater than two thousand (2,000) but
- 33 less than two thousand four hundred (2,400).
- 34 (7) Main street renovation and picnic and park areas in a town in
- 35 the county with a population greater than two thousand (2,000)
- 36 but less than two thousand four hundred (2,400).
- 37 (8) A community park and cultural center.
- 38 (9) Projects for which the county decides after July 1, 1994, to:

1 **(A) expend money in the fund established under section 8**
 2 **of this chapter; or**

3 **(B) issue bonds or other obligations or enter into leases under**
 4 **section 11.5 of this chapter;**
 5 after the projects described in subdivisions (1) through (8) have
 6 been funded.

7 (10) An ambulance.

8 Money in the fund may not be used for the operating costs of any of the
 9 permissible projects listed in this section. In addition, the county may
 10 not ~~initiate a project~~ **issue bonds or enter into leases or other**
 11 **obligations** under this chapter after December 31, ~~2004~~ **2015**.

12 (c) The county capital improvements committee is established to
 13 make recommendations to the county fiscal body concerning the use of
 14 money in the fund established under section 8 of this chapter. The
 15 capital improvements committee consists of the following members:

16 (1) One (1) resident of the county representing each of the three
 17 (3) commissioner districts, appointed by the county executive. Not
 18 more than two (2) of the members appointed under this
 19 subdivision may be from the same political party.

20 (2) Two (2) residents of the county, appointed by the county fiscal
 21 body. The two (2) appointees may not be from the same political
 22 party. One (1) appointee under this subdivision must be a resident
 23 of a town in the county with a population greater than two
 24 thousand (2,000) but less than two thousand four hundred (2,400).
 25 One (1) appointee under this subdivision must be a resident of a
 26 town in the county with a population greater than two thousand
 27 four hundred (2,400).

28 (3) Two (2) residents of the largest city in the county, appointed
 29 by the municipal executive. The two (2) appointees under this
 30 subdivision may not be from the same political party. One (1)
 31 appointee must be interested in economic development.

32 (4) Two (2) residents of the largest city in the county, appointed
 33 by the municipal fiscal body. The two (2) appointees under this
 34 subdivision may not be from the same political party. One (1)
 35 appointee must be interested in tourism.

36 (d) Except as provided in subsection (e), the term of a member
 37 appointed to the capital improvements committee under subsection (c)
 38 is four (4) years.

(e) The initial terms of office for the members appointed to the county capital improvements committee under subsection (c) are as follows:

(1) Of the members appointed under subsection (c)(1), one (1) member shall be appointed for a term of two (2) years, one (1) member shall be appointed for three (3) years, and one (1) member shall be appointed for four (4) years.

(2) Of the members appointed under subsection (c)(2), one (1) member shall be appointed for two (2) years and one (1) member shall be appointed for three (3) years.

(3) Of the members appointed under subsection (c)(3), one (1) member shall be appointed for two (2) years and one (1) member shall be appointed for three (3) years.

(4) Of the members appointed under subsection (c)(4), one (1) member shall be appointed for three (3) years and one (1) member shall be appointed for four (4) years.

(f) At the expiration of a term under subsection (e), the member whose term expired ~~shall~~ **may** be reappointed to the county capital improvements committee to fill the vacancy caused by the expiration.

(g) The capital improvements committee is abolished on January 1, ~~2005-~~ **2016**.

SECTION 3. IC 6-9-25-10.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE DECEMBER 31, 2004 (RETROACTIVE)]:

Sec. 10.5. (a) The county food and beverage tax council is established in the county. The membership of the county food and beverage tax council consists of the fiscal body of the county and the fiscal body of each municipality that lies either partly or entirely within the county.

(b) The county food and beverage tax council has a total of one hundred (100) votes. Every member of the county food and beverage tax council is allocated a percentage of the total one hundred (100) votes that may be cast. The percentage that a municipality in the county is allocated for a year equals the same percentage that the population of the municipality bears to the population of the county. The percentage that the county is allocated for a year equals the same percentage that the population of all areas of the county not located in a municipality bears to the population of the county. In the case of a municipality that lies partly within the county, the allocation shall be based on the population of that portion of the municipality that lies within the

1 county.

2 (c) Before January 2 of each year, the county auditor shall certify to
3 each member of the food and beverage tax council the number of votes,
4 rounded to the nearest one-hundredth (0.01), the member has for that
5 year.

6 (d) The food and beverage tax imposed under this chapter remains
7 in effect until the county food and beverage tax council adopts an
8 ordinance to rescind the tax.

9 (e) An ordinance to rescind the food and beverage tax takes effect
10 December 31 of the year in which the ordinance is adopted.

11 (f) The county food and beverage tax council may not rescind the
12 food and beverage tax if there are bonds outstanding or leases or other
13 obligations payable under this chapter.

14 (g) The county food and beverage tax council is abolished on
15 January 1, ~~2005~~; **2016**.

16 SECTION 4. IC 6-9-25-11.5 IS AMENDED TO READ AS
17 FOLLOWS [EFFECTIVE DECEMBER 31, 2004 (RETROACTIVE)]:

18 Sec. 11.5. (a) Until January 1, ~~2005~~; **2016**, the county may:

19 **(1) use money in the fund established under section 8 of this**
20 **chapter to pay all or part of the costs associated with the**
21 **facilities described in section 9.5 of this chapter;**

22 **(2) issue bonds, enter into leases, or incur other obligations to** ~~(1)~~
23 **pay any costs associated with the facilities described in section 9.5**
24 **of this chapter;**

25 ~~(2)~~ **(3) reimburse the county or any nonprofit corporation for any**
26 **money advanced to pay those costs; or**

27 ~~(3)~~ **(4) refund bonds issued or other obligations incurred under**
28 **this chapter.**

29 (b) Bonds or other obligations issued under this section:

30 (1) are payable ~~sotely~~ from money provided in this chapter, **any**
31 **other revenues available to the county, or any combination of**
32 **these sources, in accordance with a pledge made under**
33 **IC 5-1-14-4;**

34 (2) must be issued in the manner prescribed by IC 36-2-6-18
35 through IC 36-2-6-20; and

36 (3) may, in the discretion of the county, be sold at a negotiated
37 sale at a price to be determined by the county or in accordance
38 with IC 5-1-11 and IC 5-3-1.

(c) Leases entered into under this section:

(1) may be for a term not to exceed fifty (50) years;

(2) may provide for payments from revenues under this chapter, any other revenues available to the county, or any combination of these sources;

(3) may provide that payments by the county to the lessor are required only to the extent and only for the time that the lessor is able to provide the leased facilities in accordance with the lease;

(4) must be based upon the value of the facilities leased; and

(5) may not create a debt of the county for purposes of the Constitution of the State of Indiana.

(d) A lease may be entered into by the county executive only after a public hearing at which all interested parties are provided the opportunity to be heard. After the public hearing, the executive may approve the execution of the lease on behalf of the county only if the executive finds that the service to be provided throughout the life of the lease will serve the public purpose of the county and is in the best interests of its residents. A lease approved by the executive must also be approved by an ordinance of the county fiscal body.

(e) Upon execution of a lease under this section, and after approval of the lease by the county fiscal body, the county executive shall publish notice of the execution of the lease and the approval of the lease in accordance with IC 5-3-1.

(f) An action to contest the validity of bonds issued or leases entered into under this section must be brought within thirty (30) days after the adoption of a bond ordinance or notice of the execution and approval of the lease, as the case may be."

Page 2, after line 14, begin a new paragraph and insert:

"SECTION 6. IC 6-9-35 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2005]:

Chapter 35. Wayne County Food and Beverage Tax

Sec. 1. This chapter applies to a county having a population of more than seventy-one thousand (71,000) but less than seventy-one thousand four hundred (71,400).

Sec. 2. Except as otherwise provided in this chapter, the definitions in IC 36-1-2 apply throughout this chapter.

Sec. 3. As used in this chapter, "beverage" includes an alcoholic

1 beverage.

2 Sec. 4. As used in this chapter, "bonds" has the meaning set
3 forth in IC 5-1-11-1.

4 Sec. 5. As used in this chapter, "department" means the
5 department of state revenue.

6 Sec. 6. As used in this chapter, "economic development project"
7 has the meaning set forth in IC 6-3.5-7-13.1.

8 Sec. 7. As used in this chapter, "food" includes any food
9 product.

10 Sec. 8. As used in this chapter, "gross retail income" has the
11 meaning set forth in IC 6-2.5-1-5.

12 Sec. 9. As used in this chapter, "obligations" has the meaning set
13 forth in IC 5-1-3-1(b).

14 Sec. 10. As used in this chapter, "person" has the meaning set
15 forth in IC 6-2.5-1-3.

16 Sec. 11. As used in this chapter, "retail merchant" has the
17 meaning set forth in IC 6-2.5-1-8.

18 Sec. 12. (a) After January 1 but before August 1, the fiscal body
19 of a county may adopt an ordinance to impose an excise tax known
20 as the county's food and beverage tax on transactions described in
21 section 13 of this chapter.

22 (b) Before a fiscal body may adopt an ordinance imposing a food
23 and beverage tax, the fiscal body must hold a public hearing on the
24 proposed ordinance, with notice of the time, date, and place of the
25 public hearing given in accordance with IC 5-3-1.

26 (c) This subsection does not apply to a county governed under
27 IC 36-2-3.5. If the fiscal body adopts an ordinance to impose a food
28 and beverage tax under this chapter, the county executive must
29 also adopt a substantially similar ordinance to impose the tax.

30 (d) This subsection applies to a county governed under
31 IC 36-2-3.5. If the fiscal body adopts an ordinance to impose a food
32 and beverage tax under this chapter, the county executive must
33 approve the ordinance in the manner prescribed by IC 36-2-4-8 to
34 impose the tax.

35 (e) If an ordinance is adopted under subsection (c) or approved
36 under subsection (d), the county executive shall immediately send
37 a certified copy of the ordinance to the department.

38 Sec. 13. (a) Except as provided in subsection (c), a food and

1 beverage tax imposed under section 12 of this chapter applies to
 2 any transaction in which food or a beverage is furnished, prepared,
 3 or served:

4 (1) for consumption at a location, or on equipment, provided
 5 by a retail merchant;

6 (2) in the county in which the tax is imposed; and

7 (3) by the retail merchant for consideration.

8 (b) Transactions described in subsection (a)(1) include
 9 transactions in which food or a beverage is:

10 (1) served by a retail merchant off the merchant's premises;

11 (2) sold by a retail merchant who ordinarily bags, wraps, or
 12 packages the food or beverage for immediate consumption on
 13 or near the retail merchant's premises, including food or
 14 beverages sold on a "take out" or "to go" basis; or

15 (3) sold by a street vendor.

16 (c) A food and beverage tax imposed under this chapter does not
 17 apply to the furnishing, preparing, or serving of any food or
 18 beverage in a transaction that is exempt, or to the extent the
 19 transaction is exempt, from the state gross retail tax imposed under
 20 IC 6-2.5.

21 Sec. 14. The food and beverage tax imposed on a food or
 22 beverage transaction described in section 13 of this chapter may
 23 not exceed one percent (1%) of the gross retail income received by
 24 the retail merchant from the transaction. For purposes of this
 25 chapter, the gross retail income received by the retail merchant
 26 from such a transaction does not include the amount of tax imposed
 27 on the transaction under IC 6-2.5.

28 Sec. 15. If the food and beverage tax imposed in a county is
 29 imposed at a rate lower than the rate permitted under section 14 of
 30 this chapter, the county fiscal body may adopt an ordinance to
 31 increase the county's food and beverage tax rate. The ordinance
 32 must be adopted after January 1 but before September 1 of a year.
 33 The fiscal body shall send a certified copy of the ordinance
 34 increasing the food and beverage tax rate to the department.

35 Sec. 16. (a) If no bonds, leases, obligations, or other evidences of
 36 indebtedness of a county that are payable from a food and
 37 beverage tax imposed under this chapter are outstanding, the
 38 county fiscal body may adopt an ordinance to:

1 (1) reduce the county's food and beverage tax rate; or

2 (2) repeal the county's food and beverage tax.

3 (b) An ordinance described in subsection (a) must be adopted
4 after January 1 but before September 1 of a year. The fiscal body
5 shall send a certified copy of the ordinance adopted under this
6 section to the department.

7 Sec. 17. If a county fiscal body adopts an ordinance under this
8 chapter, the ordinance takes effect January 1 of the year following
9 the year in which the ordinance is adopted.

10 Sec. 18. A food and beverage tax imposed this chapter shall be
11 imposed, paid, and collected in the same manner that the state
12 gross retail tax is imposed, paid, and collected under IC 6-2.5.
13 However, the return that is filed for the payment of the tax may be
14 made on a separate return or may be combined with the return
15 filed for the payment of the state gross retail tax as prescribed by
16 the department.

17 Sec. 19. (a) The department shall notify the county auditor of a
18 county that imposes a food and beverage tax under this chapter of
19 the amount of tax paid in the county.

20 (b) The amounts received from a food and beverage tax imposed
21 under this chapter shall be paid monthly by the treasurer of state
22 on warrants issued by the auditor of state to the county auditor of
23 the county that imposed the tax.

24 Sec. 20. A county auditor shall establish a local food and
25 beverage tax revenue fund into which all amounts received monthly
26 from the treasurer of state under this chapter shall be deposited.

27 Sec. 21. Revenue derived from a tax imposed under this chapter
28 may be treated by a county as additional revenue for the purpose
29 of fixing its budget for the budget year during which the revenues
30 are to be distributed to the county.

31 Sec. 22. A county may use revenues from a tax imposed under
32 this chapter for one (1) or more of the following purposes:

33 (1) To promote and encourage conventions, visitors, and
34 tourism within the county.

35 (2) To promote and encourage economic development within
36 the county.

37 (3) Paying debt service or lease rentals on:

38 (A) bonds;

- 1 **(B) leases;**
- 2 **(C) obligations; or**
- 3 **(D) any other evidence of indebtedness of the county;**
- 4 **for a project described in subdivisions (1) and (2).**

5 **Sec. 23. The department of local government finance may not**
 6 **reduce a county's property tax levy by the amount of revenue**
 7 **received from a tax imposed under this chapter.**

8 **Sec. 24. (a) The county food and beverage tax revenue**
 9 **committee is established to make recommendations to the county**
 10 **fiscal body concerning the use of money in the fund established**
 11 **under section 20 of this chapter. The committee consists of the**
 12 **following members:**

13 **(1) One (1) resident of the county representing each of the**
 14 **three (3) commissioner districts, appointed by the county**
 15 **executive. Not more than two (2) of the members appointed**
 16 **under this subdivision may be from the same political party.**

17 **(2) Two (2) residents of the county, appointed by the county**
 18 **fiscal body. The two (2) appointees may not be from the same**
 19 **political party.**

20 **(3) Two (2) residents of the largest city in the county,**
 21 **appointed by the city executive. The two (2) appointees under**
 22 **this subdivision may not be from the same political party. One**
 23 **(1) appointee must be interested in economic development.**

24 **(4) Two (2) residents of the largest city in the county,**
 25 **appointed by the city fiscal body. The two (2) appointees**
 26 **under this subdivision may not be from the same political**
 27 **party. One (1) appointee must be interested in tourism.**

28 **(b) Except as provided in subsection (c), the term of a member**
 29 **appointed to the county food and beverage tax revenue committee**
 30 **under this section is four (4) years.**

31 **(c) The initial terms of office for the members appointed to the**
 32 **county food and beverage tax revenue committee under subsection**
 33 **(a) are as follows:**

34 **(1) Of the members appointed under subsection (a)(1), one (1)**
 35 **member shall be appointed for a term of two (2) years, one (1)**
 36 **member shall be appointed for three (3) years, and one (1)**
 37 **member shall be appointed for four (4) years.**

38 **(2) Of the members appointed under subsection (a)(2), one (1)**

1 member shall be appointed for two (2) years and one (1)
 2 member shall be appointed for three (3) years.

3 (3) Of the members appointed under subsection (a)(3), one (1)
 4 member shall be appointed for two (2) years and one (1)
 5 member shall be appointed for three (3) years.

6 (4) Of the members appointed under subsection (a)(4), one (1)
 7 member shall be appointed for three (3) years and one (1)
 8 member shall be appointed for four (4) years.

9 (d) At the expiration of a term under subsection (c), the member
 10 whose term expired shall be reappointed to the county food and
 11 beverage tax revenue committee to fill the vacancy caused by the
 12 expiration.

13 (e) The county food and beverage tax revenue committee is
 14 abolished on the date that an ordinance to rescind the tax imposed
 15 under this chapter takes effect.

16 Sec. 25. The general assembly covenants with the county and the
 17 purchasers and owners of bonds, leases, obligations, or any other
 18 evidences of indebtedness of the county payable from a tax imposed
 19 under this chapter that this chapter will not be repealed or
 20 amended in any manner that will adversely affect the imposition or
 21 collection of a tax imposed under this chapter so long as the
 22 principal, interest, or lease rentals due under those bonds, leases,
 23 obligations, or other evidences of indebtedness of the county that
 24 are payable from a tax imposed under this chapter remain unpaid.

25 SECTION 7. IC 6-9-36 IS ADDED TO THE INDIANA CODE AS
 26 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE UPON
 27 PASSAGE]:

28 **Chapter 36. Monroe County Food and Beverage Tax**

29 **Sec. 1.** This chapter applies to Monroe County.

30 **Sec. 2.** The definitions in IC 6-9-12-1 apply throughout this
 31 chapter.

32 **Sec. 3. (a)** The fiscal body of the county may adopt an ordinance
 33 to impose an excise tax, known as the county food and beverage
 34 tax, on those transactions described in section 4 of this chapter.

35 (b) If the fiscal body adopts an ordinance under subsection (a),
 36 it shall immediately send a certified copy of the ordinance to the
 37 commissioner of the department of state revenue.

38 (c) If the fiscal body adopts an ordinance under subsection (a),

1 the county food and beverage tax applies to transactions that occur
 2 after the last day of the month that succeeds the month in which
 3 the ordinance is adopted.

4 (d) If the fiscal body adopts an ordinance under subsection (a),
 5 it may adopt an ordinance to allow every retail merchant to deduct
 6 and retain from the amount of those taxes otherwise required to be
 7 remitted under this chapter, if timely remitted, a retail merchant's
 8 collection allowance. The fiscal body shall state the amount of the
 9 allowance in the ordinance. An allowance authorized under this
 10 subsection is in addition to any allowance authorized under an
 11 ordinance adopted under section 6 or 7 of this chapter.

12 (e) The fiscal body may not adopt an ordinance under
 13 subsection (a) before January 1, 2006.

14 Sec. 4. (a) Except as provided in subsection (c), a tax imposed
 15 under section 3 of this chapter applies to any transaction in which
 16 food or beverage is furnished, prepared, or served:

- 17 (1) for consumption at a location, or on equipment, provided
- 18 by a retail merchant;
- 19 (2) in the county in which the tax is imposed; and
- 20 (3) by a retail merchant for consideration.

21 (b) Transactions described in subsection (a)(1) include
 22 transactions in which food or beverage is:

- 23 (1) served by a retail merchant off the merchant's premises;
- 24 (2) food sold in a heated state or heated by a retail merchant;
- 25 (3) two (2) or more food ingredients mixed or combined by a
- 26 retail merchant for sale as a single item (other than food that
- 27 is only cut, repackaged, or pasteurized by the seller, and eggs,
- 28 fish, meat, poultry, and foods containing these raw animal
- 29 foods requiring cooking by the consumer as recommended by
- 30 the federal Food and Drug Administration in chapter 3,
- 31 subpart 3-401.11 of its Food Code so as to prevent food borne
- 32 illnesses); or
- 33 (4) food sold with eating utensils provided by a retail
- 34 merchant, including plates, knives, forks, spoons, glasses,
- 35 cups, napkins, or straws (for purposes of this subdivision, a
- 36 plate does not include a container or packaging used to
- 37 transport the food).

38 (c) The county food and beverage tax does not apply to the

1 furnishing, preparing, or serving of any food or beverage in a
2 transaction that is exempt, or to the extent exempt, from the state
3 gross retail tax imposed by IC 6-2.5.

4 **Sec. 5.** The county food and beverage tax imposed on a food or
5 beverage transaction described in section 4 of this chapter equals
6 one percent (1%) of the gross retail income received by the
7 merchant from the transaction. For purposes of this chapter, the
8 gross retail income received by the retail merchant from such a
9 transaction does not include the amount of tax imposed on the
10 transaction under IC 6-2.5.

11 **Sec. 6.** If an ordinance is not adopted under section 7 of this
12 chapter, the tax that may be imposed under this chapter shall be
13 imposed, paid, and collected in the same manner that the state
14 gross retail tax is imposed, paid, and collected under IC 6-2.5.
15 However, the return to be filed for the payment of the tax under
16 this chapter may be made separately or may be combined with the
17 return filed for the payment of the state gross retail tax, as
18 prescribed by the department of state revenue.

19 **Sec. 7. (a)** The county fiscal body may adopt an ordinance to
20 require that the tax be reported on forms approved by the county
21 treasurer and that the tax shall be paid monthly to the county
22 treasurer. If such an ordinance is adopted, the tax shall be paid to
23 the county treasurer not more than twenty (20) days after the end
24 of the month the tax is collected. If such an ordinance is not
25 adopted, the tax shall be imposed, paid, and collected in exactly the
26 same manner as the state gross retail tax is imposed, paid, and
27 collected pursuant to IC 6-2.5.

28 **(b)** If an ordinance is adopted under this section, all of the
29 provisions of IC 6-2.5 relating to rights, duties, liabilities,
30 procedures, penalties, definitions, exemptions, and administration
31 apply to the imposition and administration of the tax imposed
32 under section 3 of this chapter, except to the extent those provisions
33 are in conflict or inconsistent with the specific provisions of this
34 chapter or the requirements of the county treasurer. Specifically
35 and not in limitation of this subsection, the terms "person" and
36 "gross income" shall have the same meaning in this section as set
37 forth in IC 6-2.5, except that "person" shall not include state
38 supported educational institutions. If the tax is paid to the

1 department of state revenue, the returns to be filed for the payment
2 of the tax under this section may be either a separate return or may
3 be combined with the return filed for the payment of the state gross
4 retail tax as the department of state revenue may by rule
5 determine.

6 Sec. 8. If an ordinance is not adopted under section 9 of this
7 chapter, the amounts received from the county food and beverage
8 tax imposed under this chapter shall be paid monthly by the
9 treasurer of state to the county treasurer upon warrants issued by
10 the auditor of state.

11 Sec. 9. (a) If an ordinance is adopted under section 3 of this
12 chapter, the county treasurer shall establish a food and beverage
13 tax receipts fund.

14 (b) The county treasurer shall deposit in the fund county food
15 and beverage tax revenue that the county treasurer receives.

16 (c) Any money earned from the investment of money in the fund
17 becomes part of the fund.

18 (d) Money in the fund at the end of the county fiscal year does
19 not revert to the county general fund.

20 Sec. 10. (a) If an ordinance is adopted under section 3 of this
21 chapter, the fiscal officer of the city of Bloomington shall establish
22 a food and beverage tax receipts fund.

23 (b) The fiscal officer shall deposit in the fund county food and
24 beverage tax revenue that the fiscal officer receives.

25 (c) Any money earned from the investment of money in the fund
26 becomes part of the fund.

27 (d) Money in the fund at the end of the city fiscal year does not
28 revert to the city general fund.

29 Sec. 11. (a) Each month, the auditor of Monroe County shall
30 distribute the county food and beverage tax revenue received by
31 the county treasurer between the city of Bloomington and Monroe
32 County in the same ratio that the population of the city of
33 Bloomington bears to the population of Monroe County.

34 (b) Distribution of county food and beverage tax revenue to the
35 city of Bloomington must be on warrants issued by the auditor of
36 Monroe County.

37 Sec. 12. Monroe County's share of county food and beverage tax
38 revenue deposited in the county food and beverage tax receipts

1 fund may be used to only finance, construct, operate, and maintain
2 one (1) or more of the following:

- 3 (1) A convention center, conference center, or auditorium
4 facility.
- 5 (2) Public safety facilities or operations.
- 6 (3) Parks and recreation facilities.
- 7 (4) Tourism or economic development projects.
- 8 (5) Parking facilities.

9 Sec. 13. Money deposited in the city food and beverage tax
10 receipts fund may be used only to finance, construct, operate, and
11 maintain one (1) or more of the following:

- 12 (1) A convention center, conference center, or auditorium
13 facility.
- 14 (2) Parks and recreation facilities.
- 15 (3) Tourism or economic development projects.
- 16 (4) Parking facilities.
- 17 (5) Public safety facilities or operations.

18 Sec. 14. (a) There is created a nine (9) member food and
19 beverage tax authority to make recommendations to the county
20 executive and the city executive concerning the use of money in the
21 funds established under sections 9 and 10 of this chapter. The nine
22 (9) members are appointed as follows:

23 (1) Two (2) members appointed by the executive of the largest
24 municipality in the county. Not more than one (1) member
25 appointed under this subdivision may be of the same political
26 party. One (1) member appointed under this subdivision must
27 represent the hospitality or restaurant industry.

28 (2) Two (2) members appointed by the city council of the
29 largest municipality in the county. Not more than one (1)
30 member appointed under this subdivision may be of the same
31 political party. One (1) member appointed under this
32 subdivision must represent the hospitality or restaurant
33 industry.

34 (3) Three (3) members appointed by the county executive
35 body. Not more than two (2) members appointed under this
36 subdivision may be of the same political party. One (1)
37 member appointed under this subdivision must represent the
38 hospitality or restaurant industry.

1 **(4) Two (2) members appointed by the county fiscal body. One**
 2 **(1) member appointed under this subdivision must be a**
 3 **resident of Ellettsville.**

4 **A member appointed under this subsection must reside in Monroe**
 5 **County.**

6 **(b) The term of appointment on the authority is two (2) years.**
 7 **However, when the initial appointments are made, each appointing**
 8 **authority shall appoint one (1) member for a one (1) year term and**
 9 **the remaining members for two (2) year terms. Subsequent**
 10 **appointments are for two (2) year terms. A vacancy on the**
 11 **authority shall be filled for the unexpired term by the authority**
 12 **that made the prior appointment.**

13 **(c) The affirmative vote of at least five (5) members of the**
 14 **authority is required for the authority to take an action.**

15 **Sec. 15. (a) If no obligations are outstanding, the county fiscal**
 16 **body may repeal the ordinance adopted under section 3 of this**
 17 **chapter imposing the tax before December 1 in any year.**

18 **(b) An ordinance to rescind the food and beverage tax takes**
 19 **effect January 1 of the year immediately following the year in**
 20 **which the ordinance is adopted.**

21 **(c) If the county fiscal body adopts an ordinance under**
 22 **subsection (a), it shall immediately send a certified copy of the**
 23 **ordinance to the commissioner of the department of state revenue.**

24 **SECTION 8. [EFFECTIVE UPON PASSAGE] A large percentage**
 25 **of the land in the city of Bloomington and in Monroe County is not**
 26 **taxable because it is owned by the state or the federal government,**
 27 **which puts the city and the county at a disadvantage in their ability**
 28 **to fund projects. These special circumstances require legislation**

- 1 **particular to the city and county.**
- 2 SECTION 9. **An emergency is declared for this act."**
- 3 Renumber all SECTIONS consecutively.
 (Reference is to HB 1299 as introduced.)

and when so amended that said bill do pass.

Representative Espich